

# The Gazette of India

EXTRAORDINARY

PART II—Section 3—Sub-section(1)

PUBLISHED BY AUTHORITY

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No. 103] NEW DELHI, TUESDAY, JULY 8, 1958/ASADHA 17, 1880

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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

CUSTOMS AND CENTRAL EXCISE

*New Delhi, the 8th July 1958*

**G.S.R. 581.**—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878) and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry and in supersession of the Customs Duties Drawback (Electric Fans) Rules, 1958, the Central Government hereby makes the following rules the same having been previously published as required under the said sub-section (3) of section 43B, namely:—

THE CUSTOMS AND CENTRAL EXCISE DUTIES DRAWBACK (ELECTRIC FANS) RULES, 1958

1. **Short title.**—These rules may be called the Customs and Central Excise Duties Drawback (Electric Fans) Rules, 1958.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

- (a) "Chief Customs Officer" means the Chief Customs Officer of the port at which a registered manufacturer imports ball bearings for the manufacture of the goods;
- (b) "Customs Collector" means the officer authorised by the Chief Customs Officer to exercise the powers of the Customs Collector under these rules;
- (c) "duty paid materials" means—
  - (i) foreign materials imported into India or the State of Pondicherry on payment of customs duty; and
  - (ii) indigenous materials, that is to say, materials manufactured in India or the State of Pondicherry and on which Central Excise duty has been paid;
- (d) "goods" means electric fans, namely, ceiling fans, table fans, air circulators, cabin fans and exhaust fans, manufactured in India or the State of Pondicherry by a registered manufacturer, and in the manufacture of which duty paid materials have been used;
- (e) "manufacturer" means a manufacturer of the goods;

- (f) "registered manufacturer" means a manufacturer registered under rule 4; and
- (g) "refund" means drawback of import duty or rebate of Central Excise duty, on the duty-paid materials.

**3. Goods in respect of which refund may be paid.**—Subject to the provisions of the Sea Customs Act, 1878 (8 of 1878) and Central Excises and Salt Act, 1944 (1 of 1944) and these rules, and subject also to such of the provisions of the Central Excises Rules, 1944 as may be applicable in this behalf, a refund shall be allowed at the rates hereinafter specified in respect of the duty paid materials, used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

**4. Registration of manufacturers.**—(1) A manufacturer desirous of claiming refund in respect of imported ball bearings used in the manufacture of the goods shall make an application for registration as a registered manufacturer, to the Chief Customs Officer, furnishing—

- (a) full particulars of ball bearings imported by him during the twelve months preceding, and expected to be imported by him during the twelve months following, the date of such application;
- (b) full particulars of the ball bearings used in the different varieties of goods manufactured by him; and
- (c) such other particulars regarding ball bearings as the Chief Customs Officer may require for the purpose of these rules.

(2) The Chief Customs Officer may, if he is satisfied that the provisions of these rules have been complied with, register the applicant as a registered manufacturer under, and for the purposes of, these rules.

(3) The Customs Collector may require every registered manufacturer to have particulars of all his imports of ball bearings entered in a register specially maintained in the Custom House for this purpose.

**5. Rate of refund.**—The refund admissible under these rules shall be made up of a rate of refund in respect of imported or excisable materials other than ball bearings, and a rate of refund in respect of ball bearings, (imported by registered manufacturers), in the manner specified below:—

- (i) In respect of imported or excisable materials other than ball bearings.

The rate of refund shall be the average customs and excise duty paid on the duty-paid materials used in the manufacture of the goods, such rate being determined by the Central Government (hereinafter in this rule referred to as the Government), at such intervals as the Government may consider necessary, on the basis of information furnished by the manufacturer and verified by the Government, in respect of the duty paid on such duty-paid materials during such period as in the opinion of the Government is relevant for the purpose.

- (ii) In respect of imported ball bearings.

The rate of refund shall be the average customs duty paid on imported ball bearings, this being determined by the Government at such intervals as the Government may consider necessary, on the basis of information furnished by the registered manufacturer and verified by the Government in respect of the duty paid on ball bearings during such period as in the opinion of the Government is relevant for the purpose.

6. **Manner of allowing refund.**—Refund shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely:—

- (1) The exporter shall, on the relative shipping bill, declare—
  - (i) that a claim for refund is being made under these rules;
  - (ii) whether refund is being claimed in respect of duty-paid materials including ball bearings or duty-paid materials other than ball bearings.
- (2) The exporter shall furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods shipped.
- (3) If refund be claimed in respect of ball bearings the exporter,—
  - (i) if he is himself the registered manufacturer, shall state the particulars of his registration, on the shipping bill;
  - (ii) if he be a person other than the registered manufacturer, shall produce before the Customs Collector at the time of shipment of the goods, a declaration from the registered manufacturer to the effect that the goods have been manufactured by such registered manufacturer, and also shall produce such other proof as the Customs Collector may require to satisfy himself that the goods have been so manufactured.
- (4) Refund at the rate determined under sub-rule (ii) of rule 5 shall only be allowed provided that—
  - (i) the manufacturer has previously registered himself under these rules as a registered manufacturer and, has, since the first day of July, 1957, imported ball bearings conforming to, the specifications of the ball bearings used in the goods in respect of which refund is being claimed; and
  - (ii) refund in relation to any specification of ball bearings is not claimed by the registered manufacturer including an exporter of such manufacturer's goods, after the coming into force of these rules, in respect of a number which is in excess of the number of such ball bearings imported by registered manufacturer since the first day of July, 1957.

7. **Powers of Customs Collector.**—Whenever the Customs Collector considers necessary, the manufacturer shall give access at all reasonable times, to any officer of the Central Government specially authorised in this behalf by the Customs Collector, to every part of the premises in which the goods are manufactured, and to the premises in which the manufacturing accounts are kept, so as to enable the officer so authorised to verify by inspection of the processes of, and the materials used for manufacturing of such goods and also by scrutiny of the manufacturing accounts, the entitlement of the goods for refund, or for a particular rate of refund under these rules.

[No. 45/F. No. 34/92/58.Cus-IV.]

M. A. RANGASWAMY, Dy Secy.

**(Department of Revenue)**

**NOTIFICATIONS**

**CENTRAL EXCISES**

*New Delhi, the 8th July 1958*

**G.S.R. 582.**—In exercise of the powers conferred by section 37 of the Central Excises and Salt Act, 1944 (I of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following further amendments in the Central Excise Rules, 1944, namely:—

In the said Rules, after rule 96-C, the following rule shall be inserted, namely:—

**"96-D. Procedure for removal of cotton fabrics from one factory to another without payment of duty for processing.**—1. Cotton fabrics may be removed without payment of duty, from one factory to another for the purpose of processing, subject to the observance of the procedure hereinafter prescribed

2. For the purpose of this rule 'processing factory' shall be deemed to be a factory in which cotton fabrics are processed but in which such fabrics are not woven.

3. When Cotton fabrics are removed from one factory to another including a processing factory, the consignor or the consignee shall, before the goods are removed, enter into a bond in such form as may be prescribed by the Collector and with such surety or sufficient security and under such conditions as the Collector approves, in a sum equal atleast to the duty chargeable on such goods for the due arrival and receipt thereof at the factory of destination within such time as the proper officer directs.

4. Such bond shall be furnished to the Officer-in-charge of the factory of removal or of the factory of destination, according as the bond is executed by the consignor or the consignee.

5. Such bond shall not be discharged until such goods are produced to the Officer at the factory of destination, and are duly received in such factory, or are otherwise accounted for to the satisfaction of the Officer having jurisdiction over execution of the bond, or until the full duty due upon any deficiency in such goods not so accounted for has been paid.

6. For purposes of such a discharge, if the bond has been furnished by the consignor, an essential condition shall be the prior receipt by the officer-in-charge of the factory of removal, of the duplicate application from the officer-in-charge of the factory of destination with his certificate of receipt recorded thereon.

7. The Collector may permit any person entitled under these rules to remove processed goods from one factory to another to enter into a general bond with such surety or sufficient security, in such amount, and under such conditions, as the Collector approves, for the removal, from time to time, of any goods from one factory to another, and for the due arrival and receipt thereof at the factory of destination within such time as the proper officer directs:

Provided that, in the event of death, insolvency or insufficiency of the surety or where the amount of bond is inadequate the Collector may, in his discretion, demand a fresh bond, and may, if the security furnished for a bond is not adequate, demand additional security.

[No. 76/58.]

**G.S.R. 583.**—In pursuance of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts cotton fabrics lying in a processing factory on the 3rd July, 1958, from the whole of the duty leviable thereon under Section 3 of the Central Excises and Salt Act, 1944 (I of 1944) provided that (i) such fabrics are not subjected to any processing on or after the 4th July, 1958, and (ii) fabrics had not been removed from another factory without payment of duty.

*Explanation.*—For the purpose of this notification 'processing factory' shall be deemed to be a factory in which cotton fabrics are processed but in which such fabrics are not woven.

[No. 77/58.]

B. B. BARMAN, Jt. Secy.